

(Added Pub. L. 97-248, title III, §344(a), Sept. 3, 1982, 96 Stat. 635.)

EFFECTIVE DATE

Section 344(c) of Pub. L. 97-248 provided that: “The amendments made by this section [enacting this section and amending section 6601 of this title] shall apply to interest accruing after December 31, 1982.”

CHAPTER 68—ADDITIONS TO THE TAX, ADDITIONAL AMOUNTS, AND ASSESSABLE PENALTIES

Subchapter	Sec. ¹
A. Additions to the tax and additional amounts	6651
B. Assessable penalties	6671

CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in section 7463 of this title.

Subchapter A—Additions to the Tax and Additional Amounts

Part	
I.	General provisions.
II.	Accuracy-related and fraud penalties.
III.	Applicable rules.

AMENDMENTS

1989—Pub. L. 101-239, title VII, §7721(c)(13), Dec. 19, 1989, 103 Stat. 2400, added part analysis consisting of parts I to III.

PART I—GENERAL PROVISIONS

Sec.	
6651.	Failure to file tax return or pay tax. ¹
6652.	Failure to file certain information returns, registration statements, etc.
6653.	Failure to pay stamp tax.
6654.	Failure by individual to pay estimated income tax.
6655.	Failure by corporation to pay estimated income tax.
6656.	Failure to make deposit of taxes.
6657.	Bad checks.
6658.	Coordination with title 11.
[6659 to 6661. Repealed.]	
6662.	Applicable rules. ²

AMENDMENTS

1989—Pub. L. 101-239, title VII, §§7721(c)(13), (14), 7742(b), Dec. 19, 1989, 103 Stat. 2400, 2405, added part heading, substituted “Failure to pay stamp tax” for “Additions to tax for negligence and fraud” in item 6653, substituted “of taxes” for “of taxes or overstatement of deposits” in item 6656, and struck out items 6659 “Addition to tax in the case of valuation overstatements for purposes of the income tax”, 6659A “Addition to tax in case of overstatements of pension liabilities”, 6660 “Addition to tax in the case of valuation understatement for purposes of estate or gift taxes”, and 6661 “Substantial understatement of liability”.

1986—Pub. L. 99-514, title XI, §1138(b), title XV, §1503(d)(2), Oct. 22, 1986, 100 Stat. 2486, 2743, substituted “Additions to tax for negligence and fraud” for “Failure to pay tax” in item 6653 and added item 6659A.

1984—Pub. L. 98-369, div. A, title I, §155(c)(2)(B), July 18, 1984, 98 Stat. 695, added item 6660.

1982—Pub. L. 97-248, title III, §323(b), Sept. 3, 1982, 96 Stat. 615, added item 6661 and redesignated former item

6660 as 6662. See Codification note set out under section 6662 of this title.

1981—Pub. L. 97-34, title VII, §§722(a)(2), 724(b)(2), Aug. 13, 1981, 95 Stat. 342, 345, inserted “or overstatement of deposits” in item 6656, added item 6659, and redesignated item 6659 as 6660.

1980—Pub. L. 96-589, §6(e)(2), Dec. 24, 1980, 94 Stat. 3408, added item 6658.

1979—Pub. L. 96-167, §6(b), Dec. 29, 1979, 93 Stat. 1276, struck out item 6658 “Addition to tax in case of jeopardy”.

1974—Pub. L. 93-406, title II, §1031(b)(1)(B)(ii), Sept. 2, 1974, 88 Stat. 946, inserted “, registration statements, etc.” in item 6652.

1969—Pub. L. 91-172, title IX, §943(c)(5), 83 Stat. 729, inserted “or pay tax” in item 6651.

SUBCHAPTER REFERRED TO IN OTHER SECTIONS

This subchapter is referred to in section 6229 of this title.

§ 6651. Failure to file tax return or to pay tax

(a) Addition to the tax

In case of failure—

(1) to file any return required under authority of subchapter A of chapter 61 (other than part III thereof), subchapter A of chapter 51 (relating to distilled spirits, wines, and beer), or of subchapter A of chapter 52 (relating to tobacco, cigars, cigarettes, and cigarette papers and tubes), or of subchapter A of chapter 53 (relating to machine guns and certain other firearms), on the date prescribed therefor (determined with regard to any extension of time for filing), unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there shall be added to the amount required to be shown as tax on such return 5 percent of the amount of such tax if the failure is for not more than 1 month, with an additional 5 percent for each additional month or fraction thereof during which such failure continues, not exceeding 25 percent in the aggregate;

(2) to pay the amount shown on tax on any return specified in paragraph (1) on or before the date prescribed for payment of such tax (determined with regard to any extension of time for payment), unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there shall be added to the amount shown as tax on such return 0.5 percent of the amount of such tax if the failure is for not more than 1 month, with an additional 0.5 percent for each additional month or fraction thereof during which such failure continues, not exceeding 25 percent in the aggregate; or

(3) to pay any amount in respect of any tax required to be shown on a return specified in paragraph (1) which is not so shown (including an assessment made pursuant to section 6213(b)) within 10 days of the date of the notice and demand therefor, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there shall be added to the amount of tax stated in such notice and demand 0.5 percent of the amount of such tax if the failure is for not more than 1 month, with an additional 0.5 percent for each additional month or fraction thereof during which such failure continues, not exceeding 25 percent in the aggregate.

¹ Section numbers editorially supplied.

¹ So in original. Does not conform to section catchline.

² Section 6662 repealed and a new section 6662 added to part II of this subchapter by Pub. L. 101-239 without corresponding amendment of analysis of this part.